

ENFORCEMENT ACTIVITY 1

PART A (continued)

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JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH	
				DEBIT	CREDIT		DEBIT	CREDIT
May 20	Brought Forward		✓	5175.00	18050.00	1550.00	18165.00	3740.00
21	Utilities Expense	C13	570	110.00				110.00
21	✓	T21	✓			235.00	235.00	
25	Supplies	C14	150	50.00				50.00
25	✓	T25	✓			295.00	295.00	
26	Miscellaneous Expense	C15	530	25.00				25.00
26	Accounts Receivable—Breck School	R3	130		200.00		200.00	
27	✓	T27	✓			195.00	195.00	
28	Utilities Expense	C16	570	210.00				210.00
28	✓	T28	✓			275.00	275.00	
29	Miscellaneous Expense	M3	530	13.00				13.00
29	Supplies	C17	150	60.00				60.00
29	✓	T29	✓			740.00	740.00	
31	Miscellaneous Expense	C18	530	10.00				10.00
	Repair Expense		550	7.00				
31	Caleb Christianson, Drawing	C19	320	250.00				250.00
31	✓	T31	✓			780.00	780.00	
31	Totals			5910.00	18250.00	4070.00	2085.00	4475.00
				(✓)	(✓)	(410)	(410)	(110)